

A Proclamation
after their Receipt thereof,
as they will answer the con-
trary at their perils.

Given at Our Court at White-
hall the 19th day of Decem-
ber, in the 18th year of Our
Reign, 1666.

God save the King.

In the S A V O Y,
Printed by the Assigns of *John Bill* and
Christopher Barker, His Majesties
Printers, 1668.

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INSTRUCTIONS

To be observed by His

MAJESTIE'S OFFICERS

AND

Their respective DEPUTIES,

Imployed for

Collecting His MAJESTIES
Revenue arising from the Duty
imposed upon *Chimneys, Fire-
hearths* and *Stoves*, by virtue of
the Acts of PARLIAMENT
made in that behalf.



LONDON,

Printed in the Year 1672.

TESTIMONY OF

THE

WITNESSES

IN

THE

CASE

OF

THE

WITNESSES

IN

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CASE

OF

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WITNESSES

IN

THE

INSTRUCTIONS

To be observed by His Majestie's Officers and their respective Deputies, imployed for Collecting His Majestie's Revenue arising from the Duty imposed upon Chimneys, Hearths and Stoves, by virtue of the Act made in the First Session of Parliament begun at Westminster the eighth day of May, in the thirteenth year of His Majestie's Reign, entituled, An Act for establishing an Additional Revenue upon His Majesty, His Heirs and Successors, for the better support of His and their Crown and Dignity; and of another Act made in the Second Session of the same Parliament, entituled, An Additional Act for the better Ordering and Collecting, the Revenue arising by Hearth-mony; and of another Act made

(2)

in the Third Session of the same Parliament, entituled, An Act for Collecting the Duty arising by Hearth-mony by Officers to be appointed by His Majesty.

YO U and every of your Deputies are to peruse and consider all the Clauses of the said several Acts, that you may the better Collect and Levy the Duty of Two shillings for every Fire-hearth and Stove (within your Charge) imposed and established by the said Acts of Parliament, and payable at the Feasts of *St. Michael* the Archangel, and the Annunciation of the Blessed Virgin *Mary*, yearly, by equal portions, and of all Arrears and Penalties that are or shall grow due to His Majesty for the same; wherein you are to take notice, that the Arrears now due to His Majesty are onely such as have incurred since the 25. day of *March* 1669.

And you and your respective Deputies are to know and understand the Particulars following:

That

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I.

That all and every Fire-hearth and Stove, which upon the 25. day of *March* 1662. was, or should after that time be, in any dwelling or other house and edifice, &c. whether in a Chimny, or in any part of such house, edifice, &c. (other then such as in the Acts are excepted) is chargeable and charged with the Duty.

II.

That all persons (living in houses having less then three Chimneys, Fire-hearths and Stoves in them) who do receive weekly or monthly Contribution for their support from the Parish wherein they live respectively, are absolutely freed and discharged from the Duty.

III.

That no Person ought to be charged with the Duty who shall produce or be comprehended in a Certificate made (in all points) as is directed by the Act. Provided, that the house wherein the party liveth be not a divided house, nor hath any Land, Garden, Orchard,

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or

or Out-housing (belonging thereunto)
 lett apart from the same ; (in which case
 the Landlord onely ought to be char-
 ged : (and also Provided such house have
 not above two Chimneys, Fire-hearths,
 and Stoves therein.

IV.

That such a Certificate must com-
 prehend all the joint qualifications of a
Pauper, as the same are expressly descri-
 bed in the first Act, and cannot be
 warranted if any one or more of them
 be omitted therein. That is to say, If
 either the house wherein the party
 certified for doth inhabit be of grea-
 ter value then twenty shillings *per an-*
num upon the full improved rent, or
 that the person so inhabiting, or any
 other using the same, hath, useth or
 occupieth any Lands or Tenements of
 their own or others of the yearly value
 of twenty shillings *per annum*, or hath
 any Lands, Tenements, Goods or Chat-
 tels, of the value of ten pound in their
 own possession, or in the possession of any
 other in trust for them; the said Cer-
 tificate is illegall and void.

That

(5)

V.

That the said Certificate must be signed by the Minister of the Parish, and by one or more of the Church-wardens or Collectors for the Poor, and allowed under the hands of two Justices of the Peace; otherwise it is not sufficient.

VI.

That such a Certificate discharges no person farther then for the year wherein the same is made; (that is to say) a Certificate made in 1669. cannot discharge the Duty due in the year 1670.

VII.

That no Certificate made contrary unto, or not fully agreeing in all the before-mentioned requisites of a Legal Certificate, can bind up or hinder you or your Deputies from levying His Majestie's Duty.

VIII.

That forasmuch as all Legal Certificates are necessary Vouchers for the discharge of so much upon your Accompts, you and your Deputies (upon allowance

(6)

ance of such) are to take them in, and withall to be carefull that the persons concerned may be put to no farther trouble for that year.

IX.

That in case a Certificate be made for more then one person , and you or any of your Deputies (upon enquiry) shall have good information , that any person or persons comprehended therein are unduly certified for , and the same shall be made to appear to any of the Justices who allowed the said Certificate , and he shall thereupon order the name or names of such persons to be struck out of the same ; then it will be requisite , that the said Justices do certifie in the said Certificate , or on the backside thereof , the name or names so struck out , that such may have no pretence to be exempted thereby , but stand as liable to the Duty , as if they had never been inserted therein.

X.

That all Blowing-houses and Stamp-furnaces , or Kilns , or private Ovens , and all Hearths or Stoves within the
Site

(7)

Site of any Hospital or Alms-house for the relief of poor people, whose Endowment and Revenue exceeds not in true value one hundred pounds *per annum*, are clearly exempt from being charged with the Duty: But the Hearth of a Chimny within any Kitchin, Back-house or Out-house, remains charged with the Duty, though the Hearths of the private Ovens, Furnaces or Oast-holes within or belonging to such Chimny be exempted.

XI.

That by Blowing-houses and Stamp-furnaces you are to understand Smelting-houses, or houses wherein the Mineral or Ore is melted down into Metal; and by private Ovens, such Ovens wherein provisions for the family only (and not for gain) are baked or dressed.

XII.

That the Duty for all empty or void houses is to be charged and levied upon the Landlord or Owner of such house or houses, as Occupier thereof, till some other person inhabiteth therein: But
no

(8)

no Landlord or Owner of any house ,
edifice , &c. ought to be charged with
the Duty while there is a Tenant or any
other Occupier dwelling therein, unless
in the cases following.

Where the Landlord or Owner
hath lett any part of the Land,
Gardens , Orchards , or Out-
housing , formerly belonging to
any house , apart from the same ,
or hath divided a house into
lesser Tenements , and hath lett
the same to a person that is or
may be exempted by Law.

Nevertheless , you are directed to
forbear to charge the Fire-hearths
or Chimneys in houses or parts of
houses new erected with the Duty ,
until the next half-year-day after
such house or houses are or shall
be inhabited.

XIII.

That the Duty may at any time after
the half-yearly-feasts whereon the same
groweth due to His Majesty be deman-
ded & received by you or your Deputies ;
But

But it cannot be levied by distress without the assistance of a Constable, Tything-man, or other publick or proper Officer of the place, (if any such be, otherwise without) and that in the day-time onely, nor till at least one hour after the first demand thereof.

XIV.

That the Distress is to be taken in the house for which the Duty is answerable, if it can conveniently be made therein; otherwise in any part of the out-housing, yards or land belonging and adjoyning thereunto.

XV.

That though after one hour of the first demand of the Duty; you or your Deputy (accompanied with a Constable, &c.) may proceed to distress; yet if the person who ought to pay the Duty, or any other in behalf of him or her, shall tender the same before distress be made, or (being made) before it shall be carried out of the house or ground upon which it shall be taken, the Duty so tendred is to be accepted of, and the goods so distreined are to be re-delivered

red and restored without any farther Charge.

XVI.

That goods legally distreined may be left (as His Majestie's goods) in the hands of the Constable or other person at discretion, and may (for the Owners conveniency) be kept some reasonable time undisposed of. But if the said Owner do neglect or refuse to redeem them, they are to be sold at the best price can be gotten, and the overplus (if any) above the Duty and Charge is to be returned to the said Owner. And if the goods yield not so much as the Duty and lawfull Charge amounteth unto, a farther distress may be made for the remainder.

XVII.

That though the Charge of distreining (not exceeding the moiety of the Duty) be allowed; yet there ought to be no more taken in such case then (*bona fide*) the real Charge amounteth unto.

XVIII.

XVIII.

That you and your respective Deputies are to give plain and distinct Acquittances for what you shall receive, and that freely, without Fee or Reward, ascertaining therein the time when the Duty so received became due; and to advise persons to keep them safe, to prevent inconveniences that may happen by non-producing of them when necessity may require it.

XIX.

That no person can be distreined or molested for any Duty or Arrears thereof that hath been due above two years.

XX.

That if you or any of your Deputies shall be injured or opposed in the performance of your duties, you are to repair to the next Justice of the Peace, and make Oath before him thereof, and require such Relief of him as the Law directs.

XXI.

That no person can be chargeable
B 2. with

with more then one half years Duty before he or she taketh or entreth into a relinquished house, though there should be an Arrear of full two years Duty, or less, for or upon the said house.

XXII.

That the stopping up, defacing, covering or concealing of any chargeable Chimny, Hearth, or Stove, doth not discharge the Duty payable for such Hearth; but whosoever shall do the same fraudulently, shall, for such Offence, (being proved as the Act directs) pay double the value of the said Duty: Nevertheless, if the whole Chimny wherein such chargeable Hearth was shall be destroyed, demolished, or quite taken down, in such Case the Duty for such Hearth or Hearths ought not to be exacted, the same being a Decrease, for which the Owner or Occupier may lawfully claim an allowance.

XXIII.

That no Fire-hearth within a Chimny standing in whole or in part, is to be discharged from the Duty, under pretence that the same was stopped up, defaced,

defaced, or covered, before the Act, unless Affidavit be made, that the same was so done before the 26. day of *March* 1662. which Affidavits you are to preserve, and return with your Account.

XXIV.

That a Person inhabiting any house, &c. wherein is above two Chimneys, Fire-hearths or Stoves, (except an Alms-house or Hospital excepted) cannot be exempted from the Duty upon any pretext whatsoever.

XXV.

That no Person or Persons are to be returned into the Exchequer in order to the issuing of any Process thence against them in default of payment of the Duty, where a portable and valuable Distress may be had and taken within or about the house (or grounds belonging thereunto) for which the Duty is answerable. But in the Cases following, you or your Deputies may have recourse unto his Majesties Court of Exchequer for recovery of His Majesties Duty, by such legal and proper Remedies as you shall from time to time be directed to pursue.

1. When the person owing the Duty is dead, and the Executors or Administrators live not in the house for which the Duty is payable.
2. When a party removes out of a house owing more then one half years Duty, or when (but half a year) the house lies void for above one half after his or her removal.
3. In the case of Empty houses, or of houses from which Land, &c is lett, or of divided houses (formerly chargeable) lett unto *Paupers*.
4. When the persons who owe the Duty are priviledged, or do claim priviledge of Exemption from Distress.
5. When the Duty demanded is payable, but denied to be chargeable by the Act, and the party will not let out a Distress in order to a Trial at Law.
6. Where a portable and valuable Distress cannot be made or taken upon the Premisses, and yet the Persons able to answer the Duty.
7. When

7. When persons shall wilfully shut their doors against you or your Deputies, thereby to prevent the Levying of the Duty.





A.

YO U are forthwith to provide so many sufficient Deputies as may necessarily be employed by you in the Affair committed to your management, and to assign and set out to them respectively such proportion of your whole Charge as they may be able to perfect and compleat within the time prescribed by the Acts to that purpose. And you are to take care to accommodate them with all things requisite for the Work intended ; and to satisfie your self (as your Concerns do and will require) that your said Deputies do understand the nature of their Imployment and procedure therein.

B

B.

And for your Indempnity , who are to secure the whole Receipt , (you being answerable for your Under-officers) you are to take such Security from all your Deputies , that you may be able certainly to receive and pay in to the Exchequer all the Revenue arising by the said Duty within your whole County , or Counties , and Places given you in charge , according to the times appointed in the Acts, that so His Majestie's publick Occasions , whereunto it is designed , may not be disappointed by the failer thereof.

C.

And having deputed any persons to collect and levy the said Duty , and given them Oath accordingly , you are (for the better satisfaction of the Country , and to prevent Deceit) to certifie to the Justices of the Peace for the County , or Counties , and Places within your Charge respectively , at their next Quarter Sessions , the Names and Additions
of

of the persons so deputed by you, therein signifying, that they, and every of them, have taken an Oath for the due performance of their Trust, according to the Laws enacted to that purpose: And in case of removal of any of your Deputies after such Certificate made, or of employing any new Deputy or Deputies, you are from time to time to certify such Alteration to the said Justices as aforesaid.

D.

Before you, or any of your Deputies, do demand the Duty in any Towns, Parishes, or Places, (except Cities or Market-towns) you or they are to send or deliver a printed or written Summons, to be read in the Church the Sunday following the delivery thereof, or to be forthwith communicated by the Constable, or other such like Officer, to the Inhabitants within his Division, signifying therein some convenient time after such intended publication, wherein you or some of your Deputies will be at the Town, Parish, or Place therein mentioned, in order to the receiving of

of His Majestie's Duty ; that so persons may not be surprized by your sudden coming, but may have some reasonable time to provide the Duty, and in their absence to leave out the same.

E.

You are to take care that your Deputies do immediately proceed (with the assistance of the Constables , &c.) to the viewing and numbring of the several Fire-hearths and Stoves within any dwelling or other house, edifice, &c. which shall be within the respective Divisions allotted by you unto them respectively : wherein they are to make use of such helps , methods , Lists or former Views , as your self (having first received them by our Order) shall distribute to them , as useful , and in a good measure leading to the better understanding of the Work in their respective Districts: Yet so as the said Lists or Views neither, are nor can be binding Rules to them , (who are and must act upon Oath) nor be relied upon or credited , farther than they shall be found (by the view of your self or your Deputies) to have

have been justly and truly taken as the Law requires. And if it shall appear that any Parishes, Towns, Villages, Hamletts, places or houses, in any of their allotted Divisions, are omitted in the said Lists or Views, or any new Chimneys chargeable by Law have been since erected, care is to be taken to insert them in their proper places; and all other neglects, faileurs, or mistakes which shall be found in the said old Lists or Views, are to be rectified in your respective Views accordingly, upon and according to which new Views you and your Deputies are then to demand and receive two half yeares Duties due unto His Majesty, ending upon the 25 day of *March* 1670.

F.

You and your respective Deputies are in the taking of the names of the Inhabitants in each Parish, Town or Place, (with the number of Hearths in each house) to enter them as they lie most contiguous, whereby the said Duty may be more easily collected, inscribing all

C

empty

empty houses and their number of Hearths in their due places, with the names of the persons who by the Law are chargeable with the Duty for them.

G.

Having perfected the View of any Parish, Town, Constabery, Tything or Borrough, the same is to be fairly transcribed, according to the Method now delivered unto you, and (being signed by your Deputy who made such View, and by the Constable, Headborough, Tything-man, or such like Officer who assisted therein) the same is to be safely kept, till the whole Hundred, Wapentake, or other Division, be so viewed, signed and compleated; and then you are to take them into your own custody, till the whole County and places committed to your care be finished: at which time you are forthwith to deliver, or cause to be delivered, the intire Views so taken and signed; (keeping Duplicates of them to be ready for His Majesties service upon all occasions,

occasions,) together with a Certificate under your hand annexed, purporting that those are the Views taken in pursuance of the Act of Parliament in that behalf, unto the respective Clerks of the Peace for the Counties, or for the Cities and Towns, and Counties of the Cities and Towns respectively; that so the said Clerks of the Peace may proceed upon such Lists or Views, as they are by Law enjoyned and required.

H.

And you are to pay unto the said Clerks of the Peace one peny in the pound, for all such moneys as you or any of your Deputies shall receive for one whole years Duty due and ending upon the 25. day of *March* 1670. within the Counties and places to which such Clerks of the Peace do respectively belong, and thence forward, according to the direction of the Acts: and also to such Constables, Tything-men, and other such like Officers, who shall readily assist you and your Deputies in viewing, numbring, levying and collecting

(24)

ting the said Duty, two pence in the pound, for so much money as shall be collected by them or any of them, or by and with their respective personal assistance : Taking from the said Clerks of the Peace, and other such Officers respectively, distinct Acquittances under their hands, for so much as shall be so paid unto them, in order to the allowance thereof upon your Account.

I.

And you and your Deputies are to use your utmost diligence and discretion in the discharge of this trust, and to take special care, that the growing Revenue be duly collected and paid into His Majesties Receipt or Exchequer, as by the said Acts is directed, without your detaining or otherwise disposing of any part thereof, which will be esteemed criminal, and severely punished. As, on the contrary, we shall take into consideration any extraordinary care & industry which shall be used in the improving of His Majesties
said

(29)
said Revenue, and speedy paying in of
the moneys collected thereupon.

K.

And forasmuch as His Majesties profit
is highly concerned in the collection of
said Duty; all Justices of Peace and
Magistrates, Constables and other
Majesties Officers, within their seve-
ral limits and Jurisdictions, are authori-
zed and required to give you and your re-
spective Deputies assistance from time to
time in the due execution of your trusts.
All such Justices and Clerks of the
Peace, chief Magistrates, Town-Clerks,
Assessors, Constables, and other His Ma-
jesty's Officers, who shall readily give
assistance for the better settlement of
said Revenue, and the regular and orderly
paying thereof, shall from time to time
by us represented to His Majesty, that
they may receive His Countenance and
approbation of their good service therein.

C 3

ting the said Duty, two pence in the pound, for so much money as shall be collected by them or any of them, and with their respective personance : Taking from the said of the Peace, and other such Officers respectively, distinct Acquittances under their hands, for so much as be so paid unto them, in order to the allowance thereof upon your compt.

I.

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said

(29)
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K.

And forasmuch as His Majesties profit
is highly concerned in the collection of
the said Duty; all Justices of Peace and
chief Magistrates, Constables and other
His Majesties Officers, within their seve-
rall Limits and Jurisdictions, are authori-
zed and required to give you and your re-
spective Deputies assistance from time to-
time in the due execution of your trusts.
And all such Justices and Clerks of the
Peace, chief Magistrates, Town-Clerks,
Sheriffs, Constables, and other His Ma-
jesties Officers, who shall readily give
their assistance for the better settlment of
this Revenue, and the regular and orderly
Levyng thereof, shall from time to time
be by us represented to His Majesty, that
so they may receive His Countenance and
approbation of their good service therein.

L.

And you and your Deputies are so to demean yourselves, that you may avoid all just occasion of Offence, that so by your discreet behaviour this Affair (wherein His Majesties Advantage is so greatly concerned) may be the better advanced and carried on, and your selves also thereby freed from Complaint.

M.

And you are to take notice, that in case His Majesty shall be hereafter induced & advised again to Farm out this Duty, by reason of the neglect of His Officers in the due Collecting and answering thereof, His Majesty is resolved that no such Officer shall ever be admitted to Farm any part thereof, nor to receive any benefit thereby.

N.

N.

And Lastly, you and your Deputies are to execute and perform all other the Powers and things comprised in the said several Acts, for the Collecting and Levying of the said Revenue, according to the tenor and direction of the said Acts, and of these Instructions, and from time to time to give a true accompt of your doings and proceedings therein (and of such moneys as you shall at any time pay or return to be paid into His Majesties Exchequer) to Us, or to such persons as shall be from time to time appointed to correspond with, and to communicate our Orders and Directions to you, for the more easie and ready signification of our pleasures therein, with whom you are hereby ordered and required to keep such constant correspondency as may give them certainty where to direct, and

nd how to convey Letters to you upon
all occasions.

*We have perused these IN-
STRUCTIONS, and
do conceive them to be
according to Law, and
that it is expedient for
His MAJESTIE's
Service they should be
pursued*

Heneage Finch

Fra: North.

These

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Affidavit

you in

Public Office or the

and Habitations in

3. In Surveying and
it necessary) you shall

other Public Officer

4. In all Places in
contiguous and in or
Duty.

5. In taking you

Cellar, and Garret

each Fire-Hearth

Hearths and

each

co-

These INSTRUCTI-
ONS being allowed and
approved by His MA-
JESTIE's Councel lear-
ned in the Law, we di-
rect that they be pursued.

Treasury Chamber,
19 of April 1670,

Ashley.
T. Clifford.
Jo. Duncombe.





M^{rs} Joh Delahay

his son. This 8
years



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